



SECTION 179D ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION **ALLOCATION FORM**

As part of the Energy Policy Act of 2005, Congress enacted Section 179D of the Internal Revenue Code to encourage the design and construction of energy efficient buildings. Per IRC §179D(d)(4) and Notice 2008-40, building owners of energy efficient commercial buildings may take a deduction arising from the installation of energy efficient commercial building property as part of the interior lighting, HVAC and hot water systems, or building envelope systems. If the building owner is a government entity, they may allocate the deduction to a designer of the energy efficient commercial building property. A review of all energy efficient systems in the allocated building(s) will be performed on behalf of the building owner. If allocable deductions are identified, they will be allocated to the eligible designers as identified below.

Lakewood Construction created technical specifications for the installation of the energy efficient commercial building property which resulted in reduced energy consumption and is eligible to be allocated the 179D Energy Efficient Commercial Building Deduction. Specifically, *Lakewood Construction* provided input into the creation of technical specifications through the following:

Lakewood Construction was the design-build contractor for this addition and renovation to the Georgetown Township Library. *Lakewood Construction* created the construction drawings and specifications and completed the construction for this project.



The role of the allocating government entity is to confirm the scope of work performed and related information provided herein as eligible to pursue for the IRC §179D deduction by the taxpayer seeking the allocation, and not for determining if in fact the commercial building property is energy efficient.

Georgetown Township hereby allocates *Lakewood Construction* the Section 179D deduction for the property described below:

Georgetown Township Building Information				
Property Name	Property Address	Placed in Service	Cost of Property	Allocation Percentage
Georgetown Township Library	1525 Baldwin St. Jenison, MI 49428	October 2019	\$11,880,070	100%

Following a third-party certification by a licensed professional engineer or contractor in the jurisdiction of the building, *Georgetown Township* will be provided with a summary analysis detailing the energy-saving improvements and the final Section 179D deduction amount.

The authorized owner representative is not responsible for certification of the energy efficient commercial building property. The taxpayer receiving the allocation is solely responsible for obtaining the required certification and onsite verification and for ensuring their accuracy and substance.



Georgetown Township Representative Information

Representative Name:	
Government Entity Name:	<i>Georgetown Township</i>
Title:	
Mailing Address:	
Telephone Number:	
E-mail:	

Lakewood Construction Representative Information

Representative Name:	Nick Nykerk
Eligible Taxpayer Entity Name:	<i>Lakewood Construction</i>
Title:	President
Address:	11253 James St. Holland, MI 49424
Telephone Number:	616-392-6923
Representative E-mail:	nnykerk@lakewoodinc.com

Under penalties of perjury, I declare that I have examined this allocation, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation are true, correct, and complete.

AGREED TO AND ACCEPTED:

Signature (Georgetown Township Representative)

Signature (Lakewood Construction Representative)

Date

Date